

# CALIFORNIA PUBLIC CHARTER SCHOOLS GRANT PROGRAM

## REVISED Budget Sheet and Narrative

### Proposed Expenditures

**For Start-up Grants:**

Proposed Name of Charter School: \_\_\_\_\_

**For Implementation and Dissemination Grants:**

Name of Charter School: \_\_\_\_\_

CDS Code    |    |    -    |    |    |    |    -    |    |    |    |    |    |    |    |    |

Account Codes	Description of Expenditure	Original Budget \$			Revised Budget \$		
		Year 1	Year 2	Year 3 (Start-up Only)	Year 1	Year 2	Year 3 (Start-up Only)
<b>1000 Series</b>	- Certificated Personnel Salaries						
Subtotal for 1000 Series							
<b>2000 Series</b>	- Classified Personnel Salaries						
Subtotal for 2000 Series							
<b>3000 Series</b>	- Employee Benefits						
Subtotal for 3000 Series							

Account Codes	Description of Expenditure	Original Budget \$			Revised Budget \$		
		Year 1	Year 2	Year 3 (Start-up Only)	Year 1	Year 2	Year 3 (Start-up Only)
4000 Series - Books and Supplies							
Subtotal for 4000 Series							
5000 Series - Services and Other Operating Expenditures							
Subtotal for 5000 Series							
6000 Series - Capital Outlay (Purchase of real estate i.e. buildings/property)							
Subtotal for 6000 Series							
7000 Series - Other Outgo							
Subtotal for 7000 Series							
GRAND TOTAL							

## **REVISED BUDGET NARRATIVE**

The narrative is expected to discuss income and expenditures. It also needs to tie expenditures to grant and non-grant fund sources and specific activities proposed in the application.

*\*\*\*You may submit your own version of this budget sheet and narrative form as long as it is comparable in content. It may be up to three pages long.\*\*\**

## **Summary of Object Codes From the California School Accounting Manual**

All proposed expenditures for your grant budget must be coded to an appropriate object code. In summary, the major object codes are as follows:

### **1000 - Certificated Personnel Salaries**

Certificated salaries are salaries for services that typically require a credential or permit issued by the commission on Teacher Credentialing. Typical categories are the salaries for teachers, teacher substitutes, school administrators, librarians, counselors, or school nurses.

### **2000 - Classified Personnel Salaries**

Classified salaries are salaries for services that do not require a credential or permit issued by the Commission on Teacher Credentialing. Typical categories of classified personnel are teachers' assistants, business managers, clerical staff, administrators such as board members or assistant superintendents who do not have credentials, custodians, cooks, bus drivers, or maintenance workers. Charter schools may have other positions that fit into this category also.

### **3000 - Employee Benefits**

Employee benefits are the costs contributed by the employer as a part of the compensation package. Benefits include retirement (PERS or STRS), Social Security and Medicare, health and welfare benefits, unemployment insurance, workers compensation insurance, and other benefits that may be offered.

### **4000 - Books and Supplies**

The costs of books and supplies include the costs of sales tax, freight, and inventory costs. Examples are textbooks, instructional materials, office supplies, custodial supplies, food service supplies, and gas and oil for buses.

### **5000 - Services and Other Operating Expenditures**

Contracts for services include a variety of costs, such as contracts with outside consultants, rents, leases, maintenance contracts, dues, travel, insurance, utilities, attorney fees, audit fees, and other contracts for services.

### **6000 - Capital Outlay (Purchase of real estate i.e. buildings/property is not allowable)**

Capital expenditures are for capital assets such as sites and site improvements, buildings, and equipment.

### **7000 - Other Outgo**

These costs include payments for tuition to other entities, transfers of money to other funds or other programs such as Special Education or ROC/P, and transfers to other districts or JPAs. The 7000 range also includes the transfer of direct support costs and indirect costs. Payments on capital leases (not operational leases) and loan repayments are also coded here.

**10% Major Line Item Budget Change Minimum** Up to a 10% change to any major line item in the grant project budget will be permitted without necessitating submittal and approval of a budget change proposal. More than a 10% change in any major line item will require submission to and approval by the Charter Schools Unit